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International Business Machines Corporation
New Orchard Road
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CONFIRMATION NO. 5365
IMPROPER CPOA LETTER



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NOTICE REGARDING POWER OF ATTORNEY

This is in response to the Power of Attorney filed 04/29/2009. The Power of Attorney in this application is not accepted for the reason(s) listed below:

- The person(s) appointed in the Power of Attorney is not registered to practice before the U.S. Patent and Trademark Office.

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